இணைப்பு IV

[40ஆம் பக்கத்தில் இனம் 5(4) க்கான அடிக்குறிப்பைக் காண்க.]

L.A. BILL No. 45 OF 1972.

(As passed by the Assembly.)

A Bill further to amend the Indian Stamp Act, 1899, *in its application to the State of Tamil Nadu.*

Be it enacted by the Legislature of the State of Tamil Nadu in the twenty-third year of the Republic of India as follows :—

1. *Short title and extent.*—(1) This Act may be called the Indian Stamp (Tamil Nadu Amendment) Act, 1972.

(2) It extends to the whole of the State of Tamil Nadu.

2. *Insertion of new section 64-A in Central Act II of* 1899.—In the Indian Stamp Act, 1899 (Central Act II of 1899), after section 64, the following section shall be inserted, namely :—

" 64-*A*. *Recovery of amount of deficit stamp duty.*—(1) Where any person liable to pay duty under this Act is convicted of an offence under section 64, in respect of any instrument (not being an instrument specified in entry 91 of List I in the Seventh Schedule to the Constitution), the Magistrate shall, in addition to the punishment which may be imposed for such offence, recover summarily and pay over to the Collector, the amount of duty, if any, due under this Act from such person in respect of that instrument and the Collector shall thereupon certify by endorsement on that instrument that proper duty has been levied in respect thereof :

Provided that if the person referred to in this sub-section has already paid any amount towards the duty payable under this Act in respect of the instrument in relation to which such person was convicted, the Magistrate shall, recover only the difference in the amount of duty.

(2) The amount recoverable under sub-section (1) shall be recovered by the Magistrate, as if it were a fine imposed under the Code of Criminal Procedure, 1898 (Central Act V of 1898). "